



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.1003

AMARAVATI, FRIDAY, NOVEMBER 22, 2024

G.679

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT & RULES, 2017 -
TO PROVIDE WAIVER OF LATE FEE FOR LATE FILING OF NIL FORM
GSTR-7.

[G.O.Ms.No.272, Revenue (Commercial Taxes), 22nd November, 2024.]

NOTIFICATION

In exercise of the powers conferred by Section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.196, Revenue (CT-II) Department, dated.27.07.2021, except as respects things done or omitted to be done before such supersession, the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby waives the amount of late fee payable under Section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees:

Provided further that the total amount of late fee payable under section 47 of the said Act by the registered person, who fails to furnish the return in FORM GSTR-7 for a month by the due date, where the total amount of state tax deducted at source in the said month is nil, shall stand waived.

2. This notification shall come into force on the 1st day of November, 2024.

PEEYUSH KUMAR,

Principal Secretary to Government (CT) Finance.

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